LF 125 7-15

G R S. IX-5]

Previous references.

1895-b
~~1917~~.
(Municipal)

File No. 188 f

Serial Nos. 1-4

Late references

Home 1887-95
365-8

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

~~Part~~ In B for July, 96

SUBJECT.

Exemption from Stamp duty on bonds executed by Municipal Boards.

Indexed

W D 88—GPB—50,000—24-7-16

9132

189 R 3090

11/5/96 Mysore 188 of 95

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt of Mysore

Rev + General Dept

Dated 8th May 1896.

Despatched 11

Received 12.5.96 in 2B.

D. O. No. 1961.

No.

Subject Matter.

Gen Branch

There is none in the Genl Branch

The Genl. Record Deptt. also been unable to any references bearing on

Revenue & Govt. Houses in favour of Chamarajendra

24/5/96.

On forwarding Copy of letter no 1808 R 24/4/96 from the Chief Engineer of Mysore with its enclosure Requesting to be favoured with instructions on the subject mentioned therein.

Submitted for orders 7/5/96 deserving that

3/7/95 & 10 111 19 & 9224/92 the

cost of stamp paper in respect of conveyance executed by municipalities or being hereafter by the executants thereof as is first upon

L. F. No.

OFFICE OF THE COMPTROLLER, MYSORE

Bangalore, 8th Dec 89

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revd General Dept.

Sir,

I have the honor to enclose copy of letter No 1808 of 24th April 1896, from the Chief Engineer of Mysore with its enclosure, requesting me to obtain the orders of Government on the question raised by the Principal of the Veterinary & Municipalities as to whether the agreements entered into for the Princes, Municipalities etc to grant stamps need be executed on Stamped Paper

and to state that in the case
Municipal Cheques drawn on
the Treasuries, Government have
ruled that Stamp duty should
be levied under Article 8(a)(iii)
of Chapter I of the Local Account
Code (5th Edition) but no specific
orders have been issued, regarding
stamp duty on Bank drafts
executed by Municipalities in favour
of Government for loans made to
these Municipalities out of Provincial
Funds. I request that action be
forwarded with instructions on the subject.

I have the honour to be

Your obedient servant

E Nobleman

Gen. 31.]

1896

Imperial P.W. Department.

From The Chief Engineer
of Imperial

To The Comptroller
of Imperial

Dated 24th April 96

Despatched

Received

General No. 1803
No.

Enclosure No.

Sir

With reference to
the enclosed copy of
docket No 2922 of 1892
August 1895 from the
Surveyor [illegible]
requiring the return
of documents [illegible]
for record.

Precedents for Loans given to Municipalities for Sanitary works should not be drawn up on Stamped paper, I have the honor to request that you will be good enough to obtain the orders of Government in the General Department on this question.

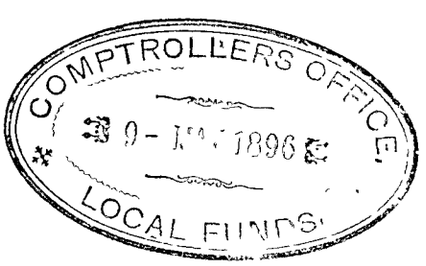
I have &c.

Sd/ T.R. Scaldwell

For Chief Engineer

of Bengal.

"True Copy"



A. Bauer

Chief Assistant

to the Comptroller

of Bengal.

Paid 9/9/96

Gen. 31.]

1896

From The Sanitary Engineer
with the Government
of Ingore

To The Chief Engineer
of Ingore

Dated Ingore 18th August 1896.

Despatched

Received

General No. 4292
No. 332

Enclosure No.

Government Proceedings
No 3916.36 / 747.67 / 18th August
1894 explaining the
distinction between
the various parts of
the Sweet water
[illegible]

to para 5 of the above, has the
honour to notice that agreements hitherto
received from Municipal Councils
and submitted to the Council
have been on unstamped paper
but the President of the Christchurch
Municipality - having raised the
question as to whether such agreements
should not be on Stamped paper.
Orders are solicited in the subject.

Sd/. J. Watts Rice
Surveyor & Engineer

"True Copy"

24.4.96.

Sd. T. K. Jackson
Town Engineer
& Surveyor

"True Copy"

COMPTROLLERS OFFICE
30 MAY 1896
LOCAL FUNDS

P. Gamm
Clerk Assistant
to the Council.

And 9/6/96

2

Read:- Letter of 8th May 1896 No 1961 from the Comptroller requesting to be informed obtain the orders of Govt. as to whether an agreement obtained from the Pre. Sidency of Grants for loans granted should not be executed on Stamped Paper

Memd
188 of 95
2

RL 2936

1285-8 of 28/5/96
125-95

Min: ref to Govt. advocate.

Order thereon

Copies of the letter & its enclosures will be referred to the Govt. Advocate for favor of opinion

25/5/96 for Secy

2 To the Govt. Advocate
The Comptroller.

Chenfile

"Stamp duty on bonds executed by municipal Boards for loans granted from Provincial Funds

Dig

The present case may
- under the exemptions
by clause 18 Schedule II
Stamp Act inasmuch
as property in a municipality
in Govt and the municipality
considered as quite inde-
ent of Government.

As long as the property
in a municipality vests
Govt it is the Govt that
in fact be liable to pay the stamp duty
case under reference and
though the cost is incurred
municipal revenue, and
ject of the clause 18 above
d is evidently to exempt
Govt from such liability.

If the property vests
municipal Board, and
eing recognized as a body
te independent of Govt
the case would seem to be
erent

Subd to the Secretary

Still it may Govt
ider clause 18 -
Lubbock 2-7-96

4

10956

(General Serial No. 30)

Section Genl. 189

No. 1880-95 From

To The Government Advocate in Mysore

L 3432

To

The ~~Chief~~ Secretary to the ~~Board~~ Government of Mysore.

Dated 18th June 1896.

Despatched

Received

Enclosures No.

General No. 189

No.

Submitting opinion regarding the question of Stamp on agreements obtained from the Presidents of Municipality for Loans granted to him by Government.

SMB

Submitted for

Sig

under to $ secretary

Except in
nature & impose on
property vests in Municipal
In fact they are mu
nicially independent q
, it having been ruled
that the property in a muni
pality vests in Govt and
the Boards are Constit.
ted by an executive orde
Govt simply to assist
the Commrs in administer
venues raised by Govt
the Sanitary advantage
the inhabitants. Under
the circumstances I am
opinion that formal
ds are unnecessary &
executed
necessary for purposes
cord need not be
amped.

24/6/96 JP.

gree - Agreement
ven of agreement
ached at foot of
Order of 1-8-94.

Sd/ B Sreenivasa Rao
24/6/96

it not the
it made at
and Executive, by
Comm. 18, 1st ... 7, 4
the Govt Nominee /.

24/6/96 4/1

~~188 of 95~~

No 189 3

Government Advocate's Office
18th June 1896

From

The Government Advocate
in Mysore.

To

The Secretary to the Government
of Mysore.

Sir,

With reference to the Proceedings of the Government Order No 12857-8, dated L.F. 12595
28th Ultimo, I am of opinion that an agreement obtained from the President of Municipality for loans granted to him should be on a stamped paper

I have the honor to be
Sir,
Your most obedient Servant
S Ramaswamy
Government Advocate

ad again: — 5

Letter from the Comptroller § 8° May 1896 No. 1961, requesting ~~to obtain~~ the orders of Govt as to whether an agreement obtained from the Presidents of Municipalities for loans granted should not be executed on Stamped Paper.

(2) Read also letter from the Government Advocate § 18/6/96, No. 189, stating that an agreement obtained from the President of the Municipality for loans granted to him should be on a stamped paper. giving his opinion on the subject.

written prefix to Govt Pro dated 8° May 1896 No 1285-8 L.F 125-95

RJ 55

360-71 § 8/7/96

LF.125—95

Order thereon No

Government consider. that the agreements executed by ~~obtained from~~ the Presidents of Municipalities for loans granted, ~~should~~ not ~~be executed~~ on Stamped Paper fall as they come under the exemptions allowed by cl. clause 18 Schedule II of the Indian

from the Sanitary budget

Stamp Act 1879 and they are accordingly directed that no stamp duty be charged for agreements ~~executed~~ ~~by Boards of Advance Petitions~~ ~~against~~ in respect of such agreements executed.

Draft 3/7/96

Secretary 3/7/96

Dft 3/7/96

To

The Comptroller
— Govt Advocate —
— Presidents of Municipalities in the State

From

Second
Note :- "I am
To "that this
"was decided in the
"proper Deptt. of
"Appeal under the
Dated "act. Apparently
Despatched "the orders about the
Received "cheques being
"stamped is incon
General No. "sistant with this".
No.

24/8/96 Letter

Enclosure No.

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 8th July 1895.

READ AGAIN :—

Letter from the Comptroller, dated 8th May 1895, No. 1031, requesting the orders of Government as to whether an agreement obtained from the Presidents of Municipalities for loans granted should not be executed on stamped paper.

2. Read also letter from the Government Advocate, No. 159, dated 18th June 1895, giving his opinion on the subject

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No. 360-71—L. F. 125-95, DATED, BANGALORE, 8TH JULY 1895.

ORDER THEREON.—Government consider that the agreements executed by the Presidents of Municipalities for loans granted from the Sanitary Budget fall under the exemptions allowed by clause 1, Schedule II of the Indian Stamp Act, 1879, and they are accordingly of opinion that no stamp duty need be charged in respect of such agreements.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. and Rev. Depts.

To—The Comptroller
The Government Advocate
The Presidents of Municipalities in the State.

Ed.—H.A.R.

1896-97

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

Dated 8th July 1896

No. 360-71
L. F. 125-95

Ruling that no stamp duty need be charged in respect of agreements executed by the Presidents of Municipalities for loans granted from the Sanitary Budget.

M.G.G.P.D.—3-8-96—129